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8 UNITED STATES DISTRICT COURT

9 NORTHERN DISTRICT OF CALIFORNIA

10 OAKLAND DIVISION

11 United States of America,

Case No. 4:12-cv-05175-PJH

12 Petitioner,

AMENDED [PROPOSED] ORDER  
ADOPTING REPORT AND  
RECOMMENDATION TO ENFORCE  
IRS SUMMONS

13 v.

14 Joseph R. Snider,

15 Respondent.

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17 On December 10, 2012, the Honorable Magistrate Judge Maria Elena-James made a  
18 Report and Recommendation to enforce the IRS Summons as requested in the Petition. *See* Doc.  
19 # 8. The Report found that the government had carried its “slight” burden to show that the  
20 Summons: (1) was issued for a legitimate purpose; (2) seeks information relevant to that  
21 purpose; (3) seeks information that is not already in the IRS’s possession; and (4) satisfies all of  
22 the administrative steps set forth in the Internal Revenue Code. *United States v. Powell*, 379  
23 U.S. 48, 57-58 (1964).

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1 This matter was transferred to the undersigned on December 11, 2012. Respondent  
2 Joseph R. Snider has made no appearance, and filed no objections to the Report within the time  
3 allowed under 28 U.S.C. § 636(b)(1). The Court has reviewed Magistrate Judge James' Report  
4 and Recommendation, and finds the Report correct, well-reasoned and thorough, and adopts it in  
5 every respect. Accordingly, the Petition is GRANTED. The Court orders Respondent Joseph R.  
6 Snider to appear before Revenue Agent Meiling Yang, or any other designated Revenue Agent,  
7 on February 1, 2013, at 10 a.m., at the Offices of the Internal Revenue Service located at 1900  
8 O'Farrell Street, Suite 200, San Mateo, CA, 94403, to provide the testimony and produce the  
9 documents and records requested by the Summons. Petitioner shall serve this Order and a copy  
10 of the Summons on Respondent Joseph R. Snider, and file proof of service with the Court, within  
11 three days of the date of this Order.

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13 Dated January 14, 2013



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23 AMENDED [PROPOSED] ORDER ADOPTING REPORT AND  
RECOMMENDATION TO ENFORCE IRS SUMMONS  
CASE NO. 4:12-cv-05175-PJH

Respectfully submitted,

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s/ Michael G. Pitman  
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